## UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

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Plaintiff,

Case No. 03-73973

Honorable Nancy G. Edmunds

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DEARBORN ORTHOPEDIC ASSOCIATES, ET AL,

Defendants.	

## ORDER ACCEPTING IN PART AND REJECTING IN PART MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

This matter comes before the Court on the Magistrate Judge's August 23, 2005 Report and Recommendation. Being fully advised in the premises and having reviewed the record and the pleadings, the Court ACCEPTS AND ADOPTS the Magistrate Judge's analysis and conclusion that Plaintiff's motion to reverse the Plan Administrator's decision be GRANTED, and that the Defendant's motion for summary judgment be DENIED.

In light of Defendants' objection, however, this Court rejects the Magistrate Judge's conclusion that pre- and post-judgment interest is to be compounded daily. Pursuant to 28 U.S.C. § 1961(b), such interest is to be computed daily to the date of payment and compounded annually, not daily. 28 U.S.C. § 1961(b); see also Ford v. Uniroyal Pension Plan, 154 F.3d 613, 616 (6<sup>th</sup> Cir. 1998) (holding that statutory post-judgment framework set forth in 28 U.S.C. § 1961 is a reasonable method for calculating pre-judgment interest award).

All other objections to the Magistrate Judge's Report and Recommendation raised by Plaintiff and Defendants are overruled.

SO ORDERED.

s/Nancy G. Edmunds
Nancy G. Edmunds
United States District Judge

Dated: September 15, 2005

I hereby certify that a copy of the foregoing document was served upon counsel of record on September 15, 2005, by electronic and/or ordinary mail.

s/Carol A. Hemeyer
Case Manager